be considered as good as the old site. We have been favored by the Collector with a glance of the statistics of his department for the first quarter of the present year, ending March 31, from which we gather the following data.

| he receipts have been : | | |
|---|-------------|----------|
| From Duties | 20.80.20.00 | |
| From Blanks \$ Fees \$ Hospital Fees \$ Storage Wharfage | 231 795 | 37 66 |
| Total receipts for the quarter \$24,765 19, against a corresponding quarter of 1859, showing a falling out period of \$6,616. There has been a decrease | off de | urin; |

The only merchant arrival during the week has been that of the Washington Allston, yesterday, 69 days from Port Stanley, Falkland Islands, where she had been detained 3; months repairing. Capt. Woods thinks that his cargo will turn out in good order. A small portion of it was sold to pay the cost of repairs, and a general average with have to be made. For memoranda, and other news, from Port Stanley, see our shipping department.

The whalers Isabella and Abram Barker, which arrived on the 23t and 25th, are the first arrivals from the New Zealand ground, and bring us reports from thence. The vessels cruising there have done very poorly. Indeed, it would seem as if the old whaling resorts are becoming more destitute of whales each year. On our fourth page will be found a correct list of the Pacific whaling fleet, revised up to vesterday. From it we gather that there are 158 vessels that may be classed in the North Pacific fleet, against 232 vessels the previous year. Of that number, some eight or ten are sperm whalers, which may or may not come in this fall ; at least 12 to 20 ships will visit San Francisco, while the usual number, 15 to 20, will go South without stopping here, leaving us a flect of not over 125 vessels that can reasonably be looked for next fall, against 197 in 1859

other goods. This is the second time she has found a return cargo from this port, and will probably hereafter continue as a regular packet on the route, where she has become a general favorite. Last year she sailed on the 18th of April, six days earlier than she got off this year. Her cargo will be found below. Our coasting fleet has become increased during the past month by the addition of the Emma Rooke, Odd Fellow and Nettie Merrill, all of them first-class schooners. The Odd Fel-

The Syren sailed on Tuesday with a full cargo of oil, bone and

low was purchased in San Francisco, where she has long maintained a high reputation as a fast vessel. The sum paid was, we understand, \$3,500. She will be put on the Kauai route, sailing, on Saturday, for Hanalei. The back fonia, of New Bestford, which has been lying in our

harbor for several months, has recently been sold, and will be despatched soon for San Francisco. She is a well-built vessel, and will prove admirably adapted for the North-west coasting trade. The bark Fernon, formerly a whaler, which was sent to San Francisco some months since, sold for \$6,000. The brig Kaumi, also a whaler, was sold at auction on Friday last, for \$575, without her spars and gear. She will be refitted and sent to the North-west coast.

In real estate, we hear that the dwelling and premises occupied by Dr. McKibbin, and known as the Reynolds estate, have lately been sold to the Catholic Mission for the sum of \$5,500. This is one of the few remaining houses built in "old times" without regard to expense.

In trade we notice no improvement. Of most kinds of goods there appears to be an overstock, and the arrival of the Allston immediately at the close of the spring season, will not improve the state of things. Still, in many descriptions of goods there must be a demand to supply the local native trade after the new tariff goes into effect, as much as before, and it is not unlikely, if any cessuation in shipments hither occurs, that a scarcity in some articles may arise in the fall and winter. The quotations which we gave last week will hold good at this

date. We hear of no changes, except perhaps in ExcHANGE-which has advanced, and may be quoted firm at par on San Francisco, and one per cent. premium on the U. S.

Moon's Phases at Honolulu, in May,

| Full Moon 4 Last Quarter12 | 8 | | New Moon20 First Quarter27 | | 15 M. 33 M. |
|--|------|-------------------------------|---|----|--------------------|
| LATEST D | AT | ES, re | ccived at this | oa | lce. |
| Panama, N. G New York, (papers " telegraph |). M | Feb. 29 larch 5 larch 5 | Loudon, (papers). " telegraph Paris. Hongkong Meibourne, Vic | e | Yeb. 18 Jan. 20 |

Ships' Maile.

FOR SAN FRANCISCO—per Frances Palmer, Saturday, April 28.
FOR LAMAINA—per Nettle Merrill, this day.
FOR HILO—per Nettle Merrill, this day.
FOR KAUAI—per Margaret to-day, and Old Fellow, Saturday.

PORT OF HONOLULU, H. I.

ARRIVALS.

April 19-Am wh bork Emerati, Pierce, of N. B., from St. Quentin Bay, coast California, 900 wh. scason: 166 sp. 2500 wh, voyage. 29—Am wh ship General Pike, Fisher, from Lahaina. 29-Am sch Nettie Merriil, Bush, 118 days from New 20-Ant wh ship Ohio, Barrett, 600 wh, from Labaina. 21-Sch Henry, M Gregor, from Kawaihae and Lahaina. 22-Sch Kamei, Wilbur, from Lahaina. 23-Sch Moikeike, Wetherbee, from Kahului.

23-Schrs Excel and Margarita, from Kauai. 23-Am wh bark Isabella, Tucker, 3 months from home ris New Zenland, clean, and sailed on the 24th for

Kediack and Arctic.

25—Am bark Washington Allston, Woods, 10 months im Boston, via Falkland Island 69 days. 25-Am wh ship Abram Barker, Slocum, from New Zeaand via Kawaihac, 350 bris this season.

DEPARTURES.

April 19-Am brig Consort, Kingston, for Port Madison. 19-Schr Kamoi, Wilbur, for Lahaina. 19-Sch Mary, Berrill, for Kawaihae. 19—Sch Kinzele, from Kona and ports on Hawaii.
21—Am clipper ship Henry Brigham, Potter, for Baker's 31-Sch Liboliho, Kapuahi, for Hilo and ports on Hawaii. 21-Sch Maria, Meitene, for Lahaina and ports on Mani. 23-Haw wh brig Onhu, Rolles, for the Arctic. 23—Schr Warwick, for Lahaina. 24—Am wh ship Henry Kneeland, Kelly, for Ochotsk. 21—Am clipper ship Syren, Green, for New Bellford. 24—Am sch Olivia, Redfield, for Arctic Ocean. 24—Sch Molzeiki, Wetherbee, for Kahului. 24—Sch Kamoi, Wilbur, for Lahaina. 25—Haw wh bark Harmony, Kelly, for the Arctic. 25—Sch Henry, M'Gregor, for Lahaina and Kawaihae. 25—Sch Excel, Rugslale, for Kami.

VESSELS IN PORT-APRIL 26.

Am bark Washington Aliston, Woods, Am ship Charles Pholps, Brosen. Haw brig Hero, You Hobit. Am back Frances Paimer Paty. Am burk D. Godiney, Co.s., Haw, burk bambin, WITALERS.

Am wh burk, Emerald, Plerce. Haw wh beig Victoria, Figh. Haw wh brig Antilla. Fehit er. Haw wh brig Aloha, Stovers.

Am wh bark Ionia, Stott,, up for San Francisco.

TF Schooner Nettie Merrill reports-Left New York Dec. 22; made the run to the equator in the Atlantic in 27 days, to the Cape in 50 days. Passed through the Straits, and was anchored there four days during a heavy gale. Crossed the Line in the Pacific in long, 102 2 30, on the 28th March. Durthe passage, experienced all kinds of weather, and found the vessel a beautiful sea-boat. The best run made was 705 miles in three days, an average of about 235 miles per day. March 3, in S. lat. 340, long. 810 30, spoke bark Aurora, of Westport, 40 months out, 1009 bris sperm. Saw several other whalers, but did not speak them. The run from New York to Honolulu

MEMORANDA.

Bark Isabelia, reports-Left New Zealand, January 24. Spoke and heard from Canton packet, 1200 bbis. Josephine, 450 sp. 125 wh. The Josephine had lost her mate and boats crow on New Holland, was bound to the Ochotak. Wm. C. Nye. clean; Jirch Swift, 1 sp. wh.; E. F. Mason, clean; Northern Light, clean. The Isabella will cruise on Kodiack and thence

Tr Captain Slocum, of ship Abram Barker, reports the foltowing ships spoken and heard from : - Dec. 21, off French Rock ship Bart. Gosnold, Clark, of N. B., 80 sp since leaving Honolulu; Dec. 30, ship Speedwell, Gibbs, of P. H., off North Cape, New Zealand, 45 sp ; Jan. 27, 1860, off South Cape, New Zealand, bark Jirch Swift, Karl, of N. B., one right whale the scason; 29th, ship Gay Head, Lowen, of N. B., clean; heard from same date, ship Janus, Smith, of N. B., clean; 29th, sh Uncas, Luce, of N. B., 80 sp. season; same date, Polar Star, Weeks, of few Bedford, clean; heard from, ship Wm. Thompson, Childs, of N. B., 260 sp, season, off French Book; 31st, off South Cape, ship E. F. Mason, Emith, of N. B., clean; Feb. 2d, ship Ken-

sington, Stetson, of N. B., one right whale the season. REPORT OF BARE WASHINGTON ALLSTON, WOODS :- Feb. 16, sailed from Stanley, (Falkland Islands); 231, Staten Land in sight, saw a British man-of-war steering N.E.; 23d, passed Cane Horn-saw several vessels bound to the eastward. March 29, took the S.E. trades in 29° S. April 1, lat. 12° 20 S. lon. 110 W., spoke whaling bark Emily, of N. B., from --- on a croise, 29 months out, with 969 bris; 8th, crossed the equator In 123 0 W. long. ; 10th, took the N. E. trades in 30 0 N., 125 0 W., had the trades from N. by S. and N.N.E. fresh; since the 17th 180 N., long, 1440 W., have had very light winds from E.S.E.; daylight of the 23d, made Owyhee; noon of the same

Vessule at Stanley.—Whale ship Hesper, Hamblin, 8 mos. cot. 190 bris, put in for repairs, and sailed Jan. 26; whaling bark Morning Light, Luce, 4 mouths out, 80 bris, put in for water, and sailed Jan. 10—both to cruise on the Coast of Chile. Al60, whaleship Daniel Wood, Morrison, from Monoluiu, arrived Feb. 3d, and sailed the 12th for a cruise and home—had taken no oil since leaving Honolulu. Wh. bark Columbia, McCookle, 6 months out, 145 bris, was in Berkley Sound, and sailed Jan. 30. Laft in part bark Florence, Hume, from New York, for San Francisco, crossing.

Vessels Expected from Foreign Ports.

Am missionary brigt, Morning Star, Brown, due from Marque-Am bark Yankee, Lovett, would leave San Francisco about April

Am bark Comet, Smith, will leave San Francisco early in May, (from 3d to 8th)—due here May 16th to 22d. Am ship Samuel Robertson, Taber, sailed from Boston Jan. 24, with moise to B. F. Snow. with make to B. F. Show.

Am steamer Kilanea, Bush, sailed from New London Jan. 5, to C. A. Williams & Co. Due May 1st.

From Sax Fauscisco-per Old Fedow, April 19-140 bags From New York-per Nettle Mount, April 20-63 es tobac Scases sewing machines, 4 cs tooms, 51 cs medicin crockery, 1 tox furniture, 7 page unspecified goods.

| Cargo of ship | Syren-F | OR NEW | BEDFORD, | APRIL 24 | |
|-------------------|--------------|--------|----------|--------------|--|
| From 6 | ALLS. SPERM. | GALLS | WHALE. | LBs. Boxs | |
| Ship Omera, | 8123 | 12,699 | | 10.000 | |
| Ship Marcia, | 3153 | | | | |
| Hiternia, | 1476 | 4.5 | 7777 | | |
| Jeanette. | 40.44 | - 2 | 8201 | | |
| Oliver Crucker, | 4.00 | 4.4 | 2003 | | |
| Good Beturn, | 559. | 17,414 | | | |
| Vineyard, | 25.55 | | | 1886 | |
| Eliza Adams, | **** | | | **** | |
| L. C. Richmond, | **** | 7.6 | JUG | **** | |
| General Williams, | 2000 | | | 12.265 | |
| Rippie, | | 27.5 | 902 | (3.00.00.00) | |
| Tempest, | **** | 17.6 | 5T8 | | |
| Pacitic, | 200 | 5,075 | | 7780 | |
| Phonuix, | 1000 | 6,060 | | 225 | |
| Europa, | PROFES | | | 1170 | |
| John Howland, (1 | cusic furs) | | | 6230 | |
| Ocean, | 1175 | 25,1 | 1949 | | |
| To order, | | | lieb. | **** | |
| | | - | _ | - | |
| | 8,417 | 121,4 | 37 | 39,595 | |

nd copper, 20 pkgs coffee, 10,857 goat skins, 6 bales pulu, 1 pkg koa plank, 2 pkgs sugar, 6,025 hides, 69 pkgs unspeci

For Baken's Island-per Henry Brigham, April 21-Stores For Victoria —per Consort, April 19—295 galls oil, 8,928 hs sugar, 1532 hs codec, 313 galls molasses, 590 hs rope. For the Archic—per Olivia, April 24—Provisions, stores and

MARRIED.

In this city, at the residence of the bride's father, on the evening of 19th April, by the Rev. E. Corwin, Mk. WILLIAM WHITE to Miss Sorme E. Hall, daughter of E. O. Hall, Esq.,

DIED.

Springs-At Washington City, District of Columbia, Jan. 20. Spelden was the father of Mr. K. V. Spelden, long a resident of

THE PACIFIC Commercial Advertiser.

THURSDAY, APRIL 26. THE ruling principle on which every government should be conducted is-the greatest good of the greatest number. Whatever laws are enacted, whatever changes made in the fiscal or social regulations of any State or government, this ought to be the paramount aim-the advanced prosperity of the body politic, and the amelioration of the condition of each member of it. No one will dispute that a law imposing a tax of five per cent, on the real and personal property of the natives of this kingdom, or an impost tax of thirty to fifty per cent. on foreign goods, would, either of them, prove a shock to the prosperity of the country, and its enactment would be uncalled-for, and in a degree tyrannical and unjust. In older countries, where a plethora of capital exists, and where a barrier to importations tends only to develope the internal resources of the State, such changes might have no such effect, and may even be found to result in the general prosperity of the people. But not so with the Hawaiian, where poverty is the rule, and competence or capitalists the exception. To attempt excessive taxation here, will only result in retarding the general prosperity, albeit the same thing might be done in older countries with-

out such results. The fact that in San Francisco property pays a tax of \$2 85 on every \$100 constitutes no argument why the same tax would operate favorably here. As a general rule, the profits on both real and personal property there are vastly greater than here. Every bundred dollars at interest there, or invested in real property, pays generally an income of \$12 to \$20. With us the case is very different. The greater portion of the kingdom lies an uncultivated waste, for want of capital, and the real estate of the islands, which has been assessed at \$3,515,000, can hardly be estimated to yield over three per cent. on its valuation. If then our islands are poor, compared with other countries, our taxes should be equally

Whatever revenue may be necessary for the proper administration of the government, must be provided for in some way; and in all wholesome laws every loyal subject is bound to acquiesce. If, however, by the application of any law, one branch of the national prosperity is shown to suffer, to the detriment of the whole country, that law should be modified or annulled, and the irregularity created by it removed. Such, we maintain, will be the case in regard to the new tariff of ten per cent., which is to be enforced in about two months. We hold that the change of the tariff from five to ten per cent. is unnecessary and unwise, and will only result in deranging and destroying, in part at least, our foreign commerce. We advance, then, the following propositions as the basis on which this

government ought to be conducted : 1 .- Free Trade in foreign merchandise, so far as 2.-Free Ports for our foreign commerce and whal-

3 .- A reduction of the present store and coasting license to a nominal figure, perhaps \$10 each, and the abolition of Stamps. 4 .- Direct Taxation, as a prospective main reliance for the support of the government.

We by no means contend that an immediate abrogation or change of the present revenue system is either practicable or desirable, but rather that the general aim of all our legislation on government revenues should tend to the development of such a policy as is stated above. The immediate and total repeal of our impost duties would be impracticable and unwise; but what we contend for is, that they should be kept as low as possible, so as not to fetter or disturb our commerce with other countries. This is what we mean when we use the term Free Trade, and not a total abolition of all duties. The present rate of fice per cent. duty is not excessive, and can be continued without detriment to either our foreign commerce or the internal prosperity of the kingdom; but the time may come when a re-

duction of the rate may be deemed wise policy. The position of this nation is peculiar; situated as it is in the heart of the Pacific, poor in capital and internal resources, compared with the surrounding nations, it is dependent to a large extent on its foreign commerce for its trade and support. Our peculiar position, therefore, ure." "They can well be spared!" Further requires a peculiar policy, differing in some respects from the stereotyped notions of older na-

tions, and adapted to our immediate wants. Before inquiring into the necessity of an increase in the impost duty, it will be well to state the sources of the revenue of the government. The latest authentic statement is the report of the Minister of Finance to the Legislature, March 31, 1858, embracing the period of two years previous to that date. We give herewith the receipts of the public treasury as there stated : The cash on hand, April 1st, 1856, was - \$28,096 84

And the receipts to March 31st, 1858, (as per Table A.,) have been as follows: From Bureau of Foreign Imposts, \$ From Bureau of Internal Commerce, From Bureau of Internal Taxation, 63,471 53 134,306 09 From Bureau of Government Press, From Bureau of Fines and Penalties, From Bureau of Fees and Perquisites, From Bureau of Govern't Realizations,

95,675 69

tariff. This will be made more apparent when the reports are presented to the Legislature, which meets in May, and we should not be surprised to see a still larger gain in the revenue.

the Ministry in favor of the high tariff was that the other two. it was necessary to supply the deficiency in our revenue, created by the reduction of the duty on Ragsdale upon an indictment for burglary, when, liquors. That deficiency, as we have just shown, after long discussion, the Court held that the proof and as the report of the Minister of Finance will unquestionably corroborate, is more than made charge, and granted leave to enter a nolle prosequi. good by the tax law, and any further infar from \$400,000 was required by our whaling to other parties. Sentenced each to two years' imfleet in 1859. If we are correct in the theory prisonment at hard labor and to pay a fine of \$5. that \$600,000 was imported in 1859 solely to supply our shipping, then it is as plain as any proposition in Euclid, that under the new ten per ent. tariff, such shipping must pay a tax to government, indirectly, in the way of duties, of \$60,000 instead of \$30,000 as at present, pro-

1st .- To decrease the amount of every description of imported merchandise. 2d,-As a necessary consequence of the fore-

going, to reduce the number of merchant vessels 3 .- To drive away the whaling fleet to ports

among foreigners; to create poverty among the

to create "hard times" from one end of the isl-

or driving away both our merchant and whaling marine, and consequently injuring our domestic

Resolved, That it is the opinion of this Chamber, that situabjectionable method of raising the revenue; that on the cont f it were possible to make Honolulu a free port, it would be a mmense benefit to the kingdom; but, should it be the deter mined policy of the government to endeavor to increase the revenue by raising the duties, it is the opinion of this Chamber that a tariff might be constructed which would be much less disadvantageous to the general prosperity than the one now pro-posed, whilst it might be more consistent with the principles re-commended by the Minister of Finance in 1854, by increasing

chequer," as he avowed mouthpiece of the haughty threat, which good care was taken to have published in the official Gazette; the publication of which has more than immortalized his

probable that their places will soon be supplied with bet-men-men who will not gradge the small pittance they are quired to pay for the security of property and the advantage protection. -Polynesian.

From the above, it would seem as if it was tariff of 1859-60 may develope.

-Giving the annual receipts during that period each, and abolish stamps altogether. If, with as \$333,569. As all that sum was required to these amendments, a sufficiency of revenue should mission of Assessor from the Minister of Finance, and conduct the government during the above term, still be wanting, an increase of the property tax these figures may serve to correctly indicate what on a low basis of assessment, not exceeding that him. revenue is necessary at the present time to sup- of 1859, would be acquiesced in by the people. witness that he did not intend to make a return, did port the government on its present basis. In This latter recourse could not be followed with round numbers, the government requires \$333,- the disastrous results which threaten the imposi- that, think it necessary to call upon Waterhouse for 000 per annum. No decrease that we are tion of the high tariff. It is wisdom in us to his return, and made the best estimate, in conferaware of has been anticipated under the New place the burden of supporting the government Code regulations, except in the revenue from on the shoulder which can sustain it with most ardent spirits, in which a falling off is antici- case. If the new tariff causes the whaling fleet fault of a return, the Assessors were to make one pated of about \$20,000. This, however, will be to abandon ours for rival ports, which now stand more than overbalanced by the gain from other courting them, and are ready to pay each vessel sources. In the bureau of internal taxation, as bonuses to go there, with free pilotage, are we not shown by the tables recently published, there is unwise to leave the burden where it may produce a gain of \$29,920 over the income of that bureau such results? Let our Ministers pause, and if for the previous year, this gain being attributa- they have at heart the welfare of the islands, let ble mostly to the new property tax. Add to this them wisely consider the present state of things. the anticipated increase in stamps and other cus- A step retraced now, may save many a painful toms fees, probably not less than \$6,000 per an- step hereafter. If, however, they care not for Now the question occurs-what was the tax-list; num, and the increase in store licenses of at least our prosperity, let them go on in the course they was it in the nature of an execution, so that property \$6,000, and we have a total gain of over \$40,- have marked out, and curse the nation with their

SUPREME COURT.

APRIL TERM, 1860. The business of this term, beginning with the cases

requiring native jurors, was opened on Monday, April 2d-by the trial of Kapua, who for the murder of Mr. Bigham, at Makawao, a full

of entering into a warehouse would not sustain the

Oloolo, and three other natives, were charged with the offense of driving cattle into others' land, in order to fine the owners for the trespass. They were acquitted upon the point that the land was not shown

Mr. Maluaiko and Miss Puwaina, charged with

crim. con., were acquitted. Monday, 9th-Puhi and Kanaue were tried and sum we maintained, in our last issue, that not ling the names and figures in genuine receipts given

> in the burglary matter, was now tried upon an inand convicted. Sentenced to one year's imprisonment, and a fine of \$5.

man was a witness in the Oloolo case, above, and gave testimony so obviously perjured that, upon motion of the counsel for Oloolo, he was summarily committed for trial by Judge Robertson; but, upon this trial, the testimony of the witnesses to establish the looked at it most thoroughly, think it will have crime was so confused that the prosecution was dis-

The only civil case for the native jury was Kaopua et als. vs. John Ii-ejectment. The origin of this by law to receive the tax list from the Governor of suit, which has now been four times before the Court, is the misunderstanding of the construction of a land commission award issued to Kalacheana, the deceased uncle of plaintiffs. Her Highness V. K. Kamamalu within the time prescribed by law for the collection, claims to own the same tract by a later award of a superior character. Her guardian, the defendant, therefore, evicted the plaintiffs some time in 1858. They bring this action to recover the land. On Mon- ment and call must have been subsequent to the due day the plaintiffs took a non-suit for technical reasons. After an interval to

victed of perjury, falsely swearing to things which would have incriminated Ayan, Dr. Hillebrand's and the publication in advance of the tax law sections Chinaman, in the murder of Luika. Sentenced to | in the Polynesian, was not valid, because the entire Charles B. Wilder was tried for larceny. His own

Kingbee, Chinaman, tried for perjury, was ac-FRIDAY, 20th .- William Maxwell, sentenced in

prisonment, appealed. Verdict of the jury confirmed Waterhouse vs. Webster, which we report below.

toms for 1861 will not much exceed that of 1859, harceny of \$94 from another native-one years' im-

John T. Waterhouse et. William Webster, Collector of Taxes for Honolulu.

The long vexed "Waterhouse Case" came off on Saturday last before the Supreme Court and a jury, in the form of an action of replevin, Mr. Waterhouse in height. It is built of coral stone, and in the most known "Alhambra" premises, on Nunanu, near Hosuing Mr. Webster for restitution of the goods dis- thorough manner, and entirely fire-proof, with strong tel street, trained by the latter for taxes.

that his client did not deny his obligation to pay stone. Being intended for the storage of heavy goods. taxes and support the government. He only contended that they must be assessed and collected in that purpose has been already well tested in the strict conformity to the law.

distraining twenty English saddles, one Mexican do., and twelve bundles of blue flannel shirts, for the payment of plaintiff's taxes. Witness thought that at that time plaintiff asked defendant to produce his authority; he did not do it. Plaintiff protested that recently vacated. The Surveyor of the port, Mr. the assessment was irregular and too large. Plain. Miles, and the store-keeper, Mr. Ward, have their

But how were they answered on the part of the of proof to the contrary lay upon the plaintiff. Every of showing his authority or his tax roll; if he were, Ministry, delivered himself of the following it would be utterly impossible to collect the taxes. It to the roll placed in his hands.

> obliged to show his authority so far as the assessment mit that for once a government job has been done roll, just as the Sheriff would show his execution. Mr. Bates called J. H. Brown to the stand, and asked him if Mr. Webster was recognized as Tax-Col. have cost \$46,000, and of the two buildings, we think lector on the 7th of February last?

W. H. Pettie sworn-Witness received a comtook the outh according to law. Left a blank assessment paper at Mr. Waterhouse's store, addressed to Subsequently meeting Mr. Waterhouse, he told not consider witness's appointment as legal, did not recognize his authority, &c. Witness did not, after ence with his associate Assessor, that they could, taking also the opinions of other parties, whose names declined to give. The Court said that in deaccording to the best means within their reach, they were not bound to make it from personal examination -they would be trespossers if they went upon the

Moxbax, 23d-The Court heard argument upon the matter of the duties of Collector, and his responities, and said : In order to ascertain the duties of the Tax-Collector, it was necessary to refer to the law under which he acted. That if he interfered with persons' property he must have authority for his acrs, and that had already been inquired into. could be distrained for the wants of the Government That there was a power given to collect, and that power was mandatory, and he collected it in the nature of an execution. The Collector was bound to proceed according to his roll. The remedy of the party injured was not against him-it was against other parties behind him. That the Collector had power to levy upon the property or person of the taxpayer. No action would be against the Collector other than for a violation of his own duties, not

D. L. Gregg testified to the approval upon the Colector's commission being antecedent to action upon His recollection was that the commission and bond were simultaneously presented and approved. Mr. Harris called Lorrin Andrews. Witness testifield that he was Secretary of the Privy Council, had een subpomaed and directed to bring here the records of the Privy Council. He had not brought them. He did not recollect any resolution of the Privy Council to convene the Parliament of 1858. Mr. Harris raised the point that if the Parliament had not been duly convened, this law was not valid. Replied that plaintiff, by coming here under this law admitted it. If the convocation of the Legislature could be questioned, then also might the proper election of any to the prisoner, who had thatched it. He was member of it be disputed, and so the validity of laws

The Court said it would hold here that for the purposes of this action, Webster was justified by the law and bound to execute it as he found it.

Mr. Harris offered to prove that the Representatives House of 1859, did not consist of twenty-four members as required by the constitution. W. H. Pease recalled and asked when he received his commission. Court said, that this would come within the rule that he was bound to his duty. Half a dozen witnesses were called by plaintiff to show when the Civil Code was published, Mr. H. contending that it was at a time subsequent to the assessment. Mr. Bates admitted that if there was no law they were not bound by it. Defendant's authority had been produced. If he was in the discharge of his duty, it was for plaintiff

wrong in bringing an action against the Collector. He was bound to levy if there were goods to levy upon. Mr. Harris, in closing for the plaintiff, said that he agreed with the view, that the Collector stood in a similar position to an officer with process of execution; but if upon inspection that was manifestly illegal, as if signed by the wrong officer, or not signed at all, a defendant could rightfully resist service and nothing could be levied under it. Webster was gazetted Tax Collector, September 10th, but his commission bears date October 26, hence he had never been duly gazetted after receiving his commission, as required by law. If he stood upon the promulgation, then the commission now presented, is not in accordance with the promulgation. Waterhouse had a right to see the authority under which Webster acted, and the tax list was that authority, which Webster was bound to produce if so required. That Webster was bound Oahu, and from him alone, and to receive it from any e did not comply with the provisions of the law. It was necessary to show the date when Webster called for the taxes, and that it must have been viz : in the months of September, October and November, and subsequently to the date of his commission. Unless Webster was the Collector when he first called. he had no right to make demand. And the assesspromulgation of the law. The law was no law until t had been printed and made public, which was not until about the middle of November; that the publication in the columns of the Advertiser, which is not the Government Gazette, was not a valid publication, law had not been published as signed by the King, &c. But if it shall be found that no demand was made

been published at the time Webster made his demand, Want of space compels us to postpone, till next week, a full report of the charge to the Jury. They brought in a verdict for the defendant, Webster. Exceptions were taken to most of the rulings in

It has been erected under the supervision of R. A. S. Wood, Esq., the able superintendent of Public Works. The building is 60 by 80 feet in size, and two stories iron shutters and doors, manufactured in San Fran-Mr. Harris, the counsel for Mr. Waterhouse, said | cisco. Its external finish is in imitation of brown free the floors are heavily timbered, and its capacity for storing of forty tons dead weight in the space of ten Thomas Spencer sworn-Testified to Mr. Webster's feel square, on the first floor. The Collector's Office, is on the second floor, to which access is had by a broad and easy flight of stairs. The spacious accommodations for the Custom House business here provided, form a marked contrast to the pent-up quarters head-quarters here. The Collector has added to his Mr. Bates then took the ground that the plaintiff, department, another clerk, Mr. Levi Chamberlain, matters connected with their profession. having admitted that Webster had taken the property | whose services will be fully required in the increasing labors of the office. In fact, the want of a second clerk has long been felt by those who have had frepresumed that a public officer in the discharge of his quent occasion to call for statistics, and other inforduty proceeds according to the law, and the burden mation. The building is covered with the patent fire-proof roofing, and the view from the roof is one of citizen was under obligations to pay the taxes of his the finest that Honolulu affords. In every respect government. Webster was not under the necessity the building appears to be constructed in the most thorough and substantial manner, and is certainly a credit to the government. The muson-work was was the duty of the Tax-Collector to collect according | done by Mr. Geo. Thomas, and the carpenter work by Mr. Lewers. The cost of the building is \$10,500, The Court ruled that the Tax-Collector would be and every person who visits and examines it, will adfaithfully, and quite as economically as if it had been built for an individual. The Court House is said to please present the same for man the Custom House the finest. We congratulate the Mr. Harris objected to proving Mr. Webster's office | Collector on having so neat and comfortable quarters by evidence of general reputation; his legal appoint- provided for him, and doubt not be will continue to ment must be shown. Mr. Brown gave testimony fill the office with the credit and ability he has here-

Hono .- The coolie sentenced to be hung, was exeabsent on the 25th of October last, and that the sig- the scaffold, he declared that the person whose life nature to the paper appointing R. G. Davis Lieuten- he had sought would not live long, that he would be ant-Governor of Oahu in his absence, was the gov- killed by some of his fraternity, who would thus reernor's. Mr. Bates further introduced the commis- venge his death. After the execution, all the coolies

> SMALL CHANGE.—Perhaps there is no place when the want of small change is more felt than at the post-office. A correspondent, alludes to this subject in another column, and suggests a remedy by giving out postage stamps. One, two or five cent stamps passed out as change, will no doubt remedy the evil, till some better mode is devised.

THE NEXT MAIL.—We know of no vessel expected from San Francisco before the Yankee, which will be due from the 8th to the 12th of May, and will probably bring two mails, those of March 5th and 20th.

all Friday last

NOTES OF THE WEEK.

THE "NETTIE MERSILL"-This beautiful schooner, which arrived on Fr 7 last, from New York, has been the chief topes conversation since her arrival, f all. In her model, she differs from all our ... storg schooners, and though only of medium size (100 tons) is unquestionably the handsomest craft that has ever entered our harbor. She has been built to sail, and will doubtless prove a match for the fastest vessel we have here. Her cabin is large and roomy, and fitted with every necessary convenience. A portion of it can be curtained off for the special accommodation of ladies. The hold, too, is unusually capacious for a vessel of her size, and will enable her to carry all the cargo generally offered. For the route for which she has been built, -Kohala and Hile-she is most admirably adapted, and must become a favorite. As she sits on the water, she resembles a thing of life, and is certainly the most beautiful vessel we have ever had here. Her cost was about \$8,000, and she is worth every dollar of that sum. She made yesterday a trial trip off the port, with His Majesty and a number of invited guests on board, and worked to the satisfaction of all.

We can not forbear, even at . e risk of an anathema maranatha, to express the opinion that those 2100 church member had they been differently tutored and had their own knowledg of their own wants been count to their apparent means, would have rendered greater glory to God, would have done better service to the State and to the spread of civilization in this country, and would have reaped greater satisfaction in this life and their old age, had they employed those \$26,000 in the establishment of English schools for their children, which now soon to be the property of the country of the property of the country of th seem to be the great insurmountable want of the country.

The above affords a fair sample of the Pharasaical whining of the Government Organ. If the natives of Hawaii choose to invest \$26,000, or even double that amount, in property devoted to Almighty God, they have a far better right to do so than the Government has to squander annually \$15,000 of the people's money in supporting a public press, whose influence and aim is to degrade religion and everything that is good, and hold up itself and its self-righteousness as the "chief end of man." Why don't you come out flat-footed and say that if the money required for the public press were devoted to the "establishment of English schools," it would support at least two on each island-all that the present wants of the natives require, in addition to what they have already. Such a course would be pure and unadulterated philanthropy, while the above smacks of the rankest

LIBELLED.-The American whaling bark Favorite, Smith, of New Bedford, has been libelled at Monganui. New Zealand, as we learn from Capt. Tucker, of the bark Isabelia, which touched at this port on Tuesday. It appears that a seaman belonging to that whaler smuggled a rifle ashore, and sold it to one of the natives, which by the laws of New Zealand is a heavy penal offense. The seaman was apprehended, tried and sentenced to the penitentiary. The bark was libelled by the government authorities, and would either be confiscated or subjected to a fine or not less than £500; and in either event, it was thought her voyage would be broken up. Captain Smith, of the Favorite, alleges that the rifle was stolen from the vessel by the seaman. The offense of furnishing weapons to the natives, is considered a great one in New Zealand, owing to the frequent strifes between them and the settlers, and stringent laws are enacted to prevent it.

TAKE Notice.-First, that on Monday next, will be held the annual meeting of the S ockholders of the Hawaiian Flour Company for the election of officers .- Polynesian. Take notice, secondly, that the above meeting did

not take place on Monday last, nor will it on " Monday next," but that it will take place on Monday, May 7-a "fact" which we should not have felt compelled to state had the Polynesian told the truth HANDSOME CORN .- Mr. W. Chamberlain, of Waia-

lua, has sent us a sample of some twenty ears of corn raised by him, which is worth noticing. It is of the 16-rowed variety, and the ears sent number from 500 to 750 kernels each, of large size and well filled. Such corn ought to sell, and doubtless will if offered in the market. This specimen can be seen at our FOR THE EAST .- The mail for the East by the

Palmer, will close on Saturday next. Four numbers of the Commercial have been issued since the departure of the last mail, and can be had at the counter. WHALEMEN'S LIST .- We issue on our fourth page a

revised list of North Pacific whalers, with the latest reports from each vessel. There are 158 vessels in the list, at least ten of which are sperm whalers, and may not cruise North during the Summer. REAL ESTATE SALE.—The dwelling house of the late John Ladd, will be sold at public auction to-day,

at 12 o'clock. It is one of the most desirable residences in Honolulu, and every part of the buildings and premises is in the best possible condition-just as good as new. FURNITURE AUCTION .- A sale of furniture takes

place to-day at the house of Mrs. John Ladd. The assortment is one of the largest and best that has been offered in the Market for a long time, and those in want should be on hand. THE "ALHAMBRA."-On Saturday next, at 12

o'clock, J. F. Colburn will offer at auction the well-

New Adbertisements.

NOTICE .- The Annual Meeting of the Stockholders of he Hawaiian flour Company, for the choice of Officers, will be held at the Court House on Monday, May 7th, at 10 o'clock, A. R. ARMSTRONG, President.

A CARD .- The undersigned being about to leave these slands, takes this method of expressing his gratitude to Messrs. BURNS & EMMES, Ship-Ruilders, of this city, for the many acts of kindness and consideration shown to him during the time in which he was in their employ. They merit, and the undersigned hopes will receive, the confidence and support of the community for their good judgment and faithfulness in all DUNCAN ROBERTSON.

JUST RECEIVED! EX SCHOONER "NETTIE MERRILL."

6 PLAIN TABLE SEWING MACHINES. Varnished top Sewing Machine, With extra needles, glass washers, hemmers and offers -ALSO-Spool Cotton and Silk to suit. For sale by W, A, ALDRICH,

NOTICE TO THE PUBLIC. T BEING THE INTENTION OF THE 15th of May, or their accounts will be placed in the hands of an attorney for collection. Persons having claims against him will A BURGEMEISTER, Tinsmith.

Auction Sale! WILL BE SOLD AT AUCTION SOON. of Drugs and Medicines, at the old stand of Dr. Ford. 295-2m DR. SMITH, Dentist.

Honolule, April 26, 1860.

naos was the Governor of Oshu, and that he was cuted on Friday last, at 8 A. M. Before going on to JUST RECEIVED!

Capt. GEO. L. WOODS. AND FOR SALE BY THE UNDERSIGNED Cases of yellow metal

"Washington Allston!"

N sts painted buckets, Barrels Turks Island salt, Boxes salt water soap, Keys water crackers, Tins wafer bread De oyster crackers ins butter crackers ins ginger simps, Tins milk bread, Tins jumbles, Casks medium bread, Casks pilot bread, Oak timber, assorted sizes, Barrels cement, Sugar kegs and staves. Kegs cannon powder, Cases rifle powder, Sewing machines, Rost beards. Lickawanna coal. -ALSO-60 M Manila cheroots, 190 M Hayana Shaped New Bedford whale box C. BREWER & CO

Market Wharf

Our Advice -- A correspondent writes us respect ing the abuse and ill-treatment to which persons are subject who are so unfortunate as to get into the lock. ap. He says: "To get drunk is a bad business. o be carried to the station-house is worse ; but to be the object of the abusive language of the zealous off. ial who presides there, is worse than all." Our corespondent may be right, but it strikes us that the best way is to keep clear of the station-house altooether. Taken there in a " half seas-over " condition, who knows but that himself is the cause of the abusive language? "-not he, certainly. Go, join the Dashaways, and stick to your pledge, and you will have little cause to complain of the treatment in

NOT YET " PERFECTED."-Since the publication of the letter of " Hawaii" from Talcahuane, we learn that Capt. Hamilton, of the C. W. Morgan, which touched at that port, lest no less than ten seamen there by desertion. This would indicate that Consul-Blakey, " who took so active measures to restore the ancient prestige of the port, for the prevention of desertions," had not quite succeeded yet. Perhapsons correspondent will inform us of the fact by and bye.

Dedication .- A new house of worship at Waikane. Koolaupoko district, on this island, was recently dedicated to the service of God. A large concourse of natives assembled on the occasion and listened to an appropriate sermon from the text, Gen. 28:17. "This is the house of god, this is the gate of heaven " It is neat substantial and convenient building, with belfry and spire furnished with slips throughout. It is so located as to accommodate the population of between 400 and 500 inhabitants living within about one mile of the house. It is 36 feet by 24, and cost

FOR SAN, FRANCISCO.

THE A 1 CLIPPER BARK May 5th.

For freight, apply to FRED'K L. HANKS & Co. FOR HONGKONG DIRECT! THE AMERICAN CLIPPER BARK

W. B. COBB, Master, will be dispatched for Hongkong on or steerage passengers, apply to

THE STORE AND BUILDING FOR-DR. SMITH, Deptist.

adjoining the resident nce of Mr. Francis Spencer. Fo TO LET : THE ROOMS RECENTLY OCCUPIED by C. A. Taner as a sail loft, on Kaahumanu street. For terms, please apply to JOS. O. CARTER, C. A. Tauer as a sail loft, on Kashumanu street, us, please apply to JOS, O. CARTER, Commercial Advertiser Offic

at KAUMAKAPILI, on Beretania and Smith streets.

The one formerly occupied by Mesers. Ritson & Hart, has now a cook house, and is convenient for a small family. The other was recently occupied by Dr. Berg. Terms very re-

NOTICE: MESSRS. INGOLS AND STANLEY ARE

NEW BOOKS.

THE COLLECTION OF BOOKS ADVERtised in this paper of April 5, is now opening and ready for delivery. "First come, first served." - ADDITIONAL -

Styles Austria and Hungary, 2 vols. \$5, Bonner's and Dickens' Child's Histories, Harper's Monthly Magazine and Weekly, bound volumes 05-2: H. M. WHITNEY.

E. O. HALL HAS JUST RECEIVED BY THE "WASH-

Hardware. Ship carpenters' broad axes and augers, Bake pans, iron pots, coffee roasters.

Marking pots, pie and milk pans, Bonnet glue, stair rods, Calking mallets, brass cocks, Pruning chisels, hand vises, Mouse and rate traps,

Cork pullers, Emerson's ragor strops, carriage lamps, shot belts, Violin strings, pearl buttons, parchment envelopes, parentink stands, red and blue pen-cils, red pencils, drums, can de cologue, dust pans, Chamber pails, pruning saws, India rubber cakes, sash brushes, measuring tapes, 3, 30, 40, 50, 60, 75 and 100 feet, line brushes, varnish brushes, table brushes, marking brushes, Glaziers' diamonds, plated coffee urns, stereoscopes with views, raw hides, whips, coopers' adzes, top mauls, Vises, T hinges, copper tacks, broad axe handles, Pick and chisel handles, st-elyards, cold chis-els, rivet setts, brass butts, gun hippers,

Ramrod heads, chain dog collars, log chains, calking trons, crowbars, steel pointed, cabinet files, Fint bastard files, wood rasps, gun nipples, Buxwood raies, Belting, Corn shellers, Sweeds iron,

sprons and forks, paper, Large assortment pocket knives, Nests trunks, C. S. angers, Blue ink, potato hooks, Large coffee mills, Window glass, Manils rote. Plumbs and levels Force pumps, complete, Dry Goods, &c.

Linen cambric, Child's all wool plaid, Misses' merino hose, Linen shoe laces. Honnet ribbons. Cords and tassels, Hearth rugs. Bars, wicking, Bro. cetts les and britisant, white and black crape, hite and brown table damask, Mexican mixture Chall and incen dress robes, mesquite petting, Black and white silk spot face, asserted cottonides, Curtain muslin and muslin curtains, 4-4 blue cottor White, black and magne ruches, knit books,

Sundries. Farina, corn starch, table salt, Wheelbarrows, bush hooks, hay rakes, Spades, shovels, grain shovels, hors, Rakes, ox yokes, hay conters, P. L. hats, Misses' and ladies brown bloomers, Assid caps, lamp photes and chimneys Cheurus, browns, nests measures,

Wooden howls and trays, jute mats,

Chrome Green, dry and in oil, Tin Foil, Artists' Drying Oil, Gre-205-tf cian varnish, Neat' foot oil. Hoop Skirts.

for sale by C. A. & H. F. POOR,
Makes & Anthon's Brick Store Heavy Burian Bagging.

Makee & Anthon's Brick Store. TO LET, A TWO-ROOM COTTAGE, NEWLY

EX.CHANGE. EXCHANGE ON SAN FRANCISCO. POR SALE IN SUMS TO SUIT. BY
A. HARRIS & CO.

EXCHANGE. EXCHANGE ON SAN FRANCISCO, IN VON HOLT & HEUCK'S.

C. A. & H. F. POOR.

Am bark Zoe, Bush, will be due from Kanagawa, Japan, in all

25th-due here May 8th to 12th.

IMPORTS.

000 to supply a deficiency in the revenue on spir- iron rule. its of about \$20,000. The increase in our publie revenue may therefore be sately assumed to be at least \$20,000 per annum, and perhaps even more, without reference to any changes in the

One of the principal arguments advanced by

crease in our duties on foreign merchandise is not only unnecessary, but must prove detrimental to our commerce, by checking importations, driving tway our shipping, and crippling trade generally, and thus may defeat the very end which is sought to be gained—an increase of revenue. The published tables show the amount of goods imported in 1859 to have been \$1,555,588, and as our exports (including domestic produce fur- an attempt had been shown. Case concluded on nished to whalers) amounted to only \$931,320. Saturday, 7th. it is safe to assume that the difference between the amount imported and that exported, (say \$600,000) is what is imported for the benefit, in one way or another, of our shipping, and of this | convicted of forging tax-collectors' receipts, by alter-

vided they continue to come here as before. Now, what is to be the result of this financial scheme, which the Ministers have set on foot with such a flourish of trumpets? Those who have powerful and immediate results, some of which

where they can obtain their supplies with less 4th.-To create a general stagnation in trade natives by reducing the demand for domestic produce caused by a falling off in the shipping; and

If this theory is correct, and all experience goes | imprisonment at hard labor for five years. to support it, our high tariff scheme very much resembles the plan which the old widow adopted confession of the act very ruled out and he acquitted. with her hen, that lay the golden egg every day, and if we are not mistaken, will produce a some- quitted what similar result. Such, at least, is the firm conviction of by far the larger portion of our merchants, and of nine-tenths of the foreign community of the kingdom. The decrease in the the judgment of the Court. amount of imported goods now paying five per cent, will be immediately felt, and we feel safe in predicting that the sum total of such goods imported during 1861 (the first year of the operation of the new tariff) will be reduced at least one-fourth, and that the total revenue from cuswhile its operation will have resulted in reducing prisonment and \$5 fine.

and foreign commerce. If such result follows, it will not be simply temporary, but permanent. Were we desirous of seeing our country and our government injured, we should sit quietly by and watch the development of this suicidal policy-for which the present Ministry are solely responsible. The Chamber of Commerce, comprising the most intelligent of our merchants, have already remonstrated (in 1858) against the passage of a high tariff in the following language:

the duties on luxuries and discriminating in favor of the neces-saries of life. At the same time this Chamber does not believe that any merease of revenue would ultimately accrue from a high tariff. Here we have the deliberate, well-considered opinion of the merchants of Honolulu as a body, that they do not believe "that any increase of revenue would ultimately accrue from a high tariff." government? It was in the discussion of this same tariff that our " Chancellor of the Ex-

" A general duty of ten per cent. ad nalorem will not, I am nvinced, be deemed unreasonable. It is in no sense oppressive.

o man can maintain that it is against good policy, or in violation of any real public interest. Let those who are unwilling to submit to it, make their arrangements for departure at the earliest convenience. They can well be spared, and it

part of the Ministerial scheme to endeavor to create a reaction in trade, and compel our merchants, traders and whaling fleet "to take their departremonstrance on their part, or that of our com-

We have already advanced sufficient, in our last issue, to show that the new tariff is an unwise measure, in its application to our commerce, inasmuch as it will tend to reduce our whaling and mercantile marine, and cripple our trade; that its passage was not necessary to provide revenue for the government, even if it produced that result, which in the opinion of the Chamber of repeal the new law before it goes into force. If proved by the King; otherwise, it would be necessary -639.041 23 | the work of reform is begun, then go on and re- for the King to endorse every such commission and sections of duce the licenses to a nominal figure, say \$10 always to come into Court and prove it.

with his two brothers, Haole and Kapoi, were indicted report of which we gave in our issue of the 12th inst. Kapua was acquitted, and nolle prosequi entered for THURSDAY, 5th-was consumed in the trial of

FRIDAY, 6th-Keala, a blind native man, was tried for arson, setting fire to a house in Nuuanu Valley. There was evidence that the house belonged

to be cultivated, as the section 246 requires, and only

W. P. Ragsdale, who had been nolle prosequied dictment for larceny, with the same state of facts,

Tuesday, 10th .- Manamana, for perjury. This

THURSDAY, the 19th .- Aying, Chinaman, was con-

is the tax list, did not show it, or that the governor or any agent of the governor had not delivered the tax ist to Webster, then plaintiff must have a verdict. So likewise, if the law should be found not to have

SATURDAY, 21st, was commenced the civil cause of MONDAY, 28d .- After the jury had retired in the above, the prisoners were sentenced as we have above | the progress of the trial, to be argued before the full reported. Also, two who had plead guilty, viz.: Bench. Hakuole, larceny of watch, &c.; two years imprisonment at hard labor and fine of \$5; and Kapenapuka,

under color of his office, it was an admission of a prima facie case in defendant's favor, that it must be

about hearing the plaintiff speak of defendant as the | tofore shown. Tax-Collector. Mr. Harris admitted that M. Kekuamunity, is entirely unnecessary, and let the consion of the collector. [Mr. Harris-it must be shown in the chain gang were detailed to bury him in the 15() ASH OARS. ASSORTED SIZES, sequences be what they may, our Ministers are that the signature and approval were made at the prison graveyard, west of the stone church. responsible for whatever changes for worse the date they purport.] The Court said the commission was sufficient for a prima facie case to go to the jury. Mr. Bates read from the Government Gazette the notice of Webster's appointment. Mr. McCoughtry, Registrar of Public Accounts, testified that Webster had acted as Tax-Collector, had filed a bond, &c. It was the custom of the Finance Department to pass the assessment rolls immediately to the Tax-Collectors upon filing of their bonds, without sending them through the governor's hands. Mr. Bates proffered the commissions of the Assessors. [Objected by Mr. Commerce, it will not. The only remedy for the Harris that they had not the approval of the King, government, if it desires the continued prosperity | as required by section 400 of the Code. | Replie |, that of the country as well as of its commerce, is to it was for the plaintiff to show they had not been ap-

to show he had violated the law. The Court said, that plaintiff was undoubtedly

or that Webster, when asked for his authority, which

the Police Court to a fine of \$200 or six months im- should be be considered to have proved that he made

NOTES OF THE WEEK. THE NEW CUSTOM HOUSE .- This public building, which has recently been completed, stands in the center of the Esplanade on the south side of Fort street.

Whales-have been very abundant about the islands the present spring. A large school of them, some forty or fifty at least, were spouting off Waialae

when he has succeeded.

New Advertisements.

Ionia, · · · · · CAPT. WM. STOTT. Will sail for the above port, on or about

D. Godfrey.

AT WAIKIKI-The newly-crected COTTAGE,

FOR RENT. TWO SMALL COTTAGES FOR RENT

FENCING CHEAP! WE HAVE A LOT OF PICKETS, 4 feet

fuse, nests cov'd tin pails,

Cocoa handled butcher knives, Dupont's powder,
Plated tea, dessert and table Note, bill, letter and wrapping
spoons and forks, paper,

Angela flaunel tapes, Stella shawls. Cambric muslin

4, 5 and 6 quarter sheetings, hickory shirts Oil cloth, machine and place thread, embroidered silk, Sewing slik, embroidered cotton, crochet cotton, etc. Ladies kid shppers and Congress gaiters. bildren's shoes, a great variety Misses' slippers, gaiters and toots, White wine vinegar, curry powder,

Linseed Oil, Turpentine, White Varnish, Venetian Red, Red Lead, Zinc White,

UST RECEIVED, PER "HERO," A

BURLAP BAGGING, FOR PACKING

nd out-buildings. RENT LOW. Apply to E. BURGESS, Fort street.

EXCHANGE FOR SALE. SIGHT EXCHANGEON CHAS, WOLCOTT ROOKS, San Francisco, for sale, in sums to sun. O. S. WALKER.

EXCHANGE ON SAN FRANCISCO. EXCHANGE ON SAN FRANCISCO. IN